

SENATE BILL 24

By Johnson

AN ACT to amend Tennessee Code Annotated, Section 67-6-396, relative to tax relief due to disasters occurring in May 2010.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-396, is amended by deleting subsection (b) in its entirety and by substituting instead the following:

(b)

(1) Except as otherwise provided in this section, a claimant shall be entitled to a refund equal to the total amount of Tennessee state and local sales and use tax paid by the claimant to one (1) or more retailers as a result of the claimant's purchases of major appliances, residential furniture, or residential building supplies from such retailers, provided that such purchases occur either between 12:01 a.m. on May 1, 2010, and 11:59 p.m. on September 30, 2010, or between 12:00 a.m. on October 1, 2010, and 11:59 p.m. on April 30, 2011.

(2) The total amount refunded under this section in connection with any one (1) residence shall not exceed two thousand five hundred dollars (\$2,500).

SECTION 2. Tennessee Code Annotated, Section 67-6-396, is amended by deleting subsection (c) in its entirety and by substituting instead the following:

(c)

(1)

(A) To receive a refund under this section, a claimant shall file a single application with the department that shall include the aggregate

amount requested by the claimant in connection with all eligible purchases described in subsection (b) on or before:

(i) November 30, 2010, for purchases made prior to October 1, 2010; or

(ii) June 30, 2011, for purchases made prior to May 1, 2011, including eligible purchases made during the period between May 1, 2010 and September 30, 2010, for which no claim for refund has been filed.

(B) Except as provided in subdivision (2), only one (1) application per residence shall be allowed.

(2) Any claimant who filed an application on or before November 30, 2010, and who did not receive a refund in an amount equal to two thousand five hundred dollars (\$2,500) may file one (1) additional refund application on or before June 30, 2011, for eligible purchases made during the period between May 1, 2010 and September 30, 2010, for which no claim for refund has been filed, or eligible purchases made after September 30, 2010, but prior to May 1, 2011. The claimant shall be eligible for a refund up to the difference between the amount of any initial refund received and two thousand five hundred dollars (\$2,500).

(3) All applications for refund shall be submitted as prescribed by the department and shall include satisfactory proof of receipt of federal disaster assistance, eligible purchases, and Tennessee taxes paid on such purchases, and any other information or documentation that the department may require, including, but not limited to, store receipts and copies of payment documents

such as checks, credit card receipts, or a sworn statement under penalty of perjury to support any purchases made using cash.

(4) Notwithstanding any provision of § 67-1-1802, a refund authorized by this section shall be made by the department directly to the claimant and shall not be made by the retailer to the claimant.

(5) The department shall develop guidelines concerning the administration of this section, which shall be posted on the Web site of the department. The commissioner is granted broad discretion to administer the refund process in a manner that the commissioner deems necessary to quickly, efficiently, and accurately carry out the purposes of this section.

SECTION 3. Tennessee Code Annotated, Section 67-6-396, is amended by deleting subsection (f) in its entirety and by substituting instead the following:

(f) This section is repealed January 1, 2012.

SECTION 4. This act shall take effect upon becoming a law, the public welfare requiring it.